

## SPECIAL REVENUE FUNDS

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HUD and State Housing Grants Fund - to account for grant proceeds and disbursements associated with housing within Clark County.

Road Fund - to account for the maintenance of roads and streets. Financing is provided by motor vehicle fuel taxes. Such taxes may only be used to finance road and street maintenance.

County Grants Fund - to account for federal and state grant proceeds and disbursements. Such grants are obtained for a variety of purposes and may only be used for the purpose obtained.

Cooperative Extension Fund - to account for the operations of the Cooperative Extension service (which provides agricultural and homemaking information to Clark County residents). Financing is provided by ad valorem taxes which may be used only to finance the Cooperative Extension service.

LVMPD Forfeitures Fund - to account for state and federal forfeited funds. Financing is provided by Las Vegas Metropolitan Police Department seized funds. Funding may only be used for law enforcement in accordance with applicable state and federal regulations.

Detention Services Fund \* - to account for operations of the detention facility. Financing is provided by transfers from the Clark County general fund, which may only be used for such operations.

Forensic Services Fund - to account for costs associated with genetic marker testing and forensic analysis of controlled substances. Financing is provided from assessment fees. Such fees may be used only for financing such services.

General Purpose Fund - to account for the activities of proceeds that are derived from a variety of sources. These amounts may only be used for the purposes for which they are obtained.

Subdivision Park Fees Fund - to account for fees collected from developers to be used to construct parks within the County. Such fees may only be used for park construction.

Master Transportation Plan Fund \* - to account for proceeds to be used for improved transportation in Clark County. Financing is provided by additional motor vehicle fuel taxes, motor vehicle privilege taxes, aviation fuel taxes, sales taxes, room taxes, and new development fees. Such proceeds may only be used for transportation purposes.

Special Ad Valorem Distribution Fund - to account for proceeds to be used for capital and transportation projects in Clark County. Financing is provided from ad valorem taxes.

Law Library Fund - to account for the operation of a law library. Financing is provided by user fees. Such revenues can only be used to operate the law library.

Court Education Program Fund \* - to account for proceeds to be used for driver education training for traffic law offenders. Financing is provided by charges to the participants. Such proceeds may only be used for financing such educational programs.

Citizen Review Board Administration Fund \* - to account for the operations of a board established to review certain actions of the Las Vegas Metropolitan Police. Financing is provided by contributions and transfers from the general fund. These amounts may only be used for such operations.

Justice Court Administrative Assessment Fund - to account for certain services provided by the justice court. Financing is provided from assessment fees that may only be used for such services.

Specialty Courts Fund - to account for the operation of an alternative treatment program for first-time offenders charged with possession or being under the influence of controlled substances. Financing is provided by user charges and transfers from the Court Education Program fund.

District Attorney Family Support Fund - to account for family support services provided by the district attorney. Financing is provided from federal and state grants. Such grants may only be used for the services provided.

Federal Nuclear Waste Grant Fund \* - to account for the proceeds and disbursements of federal grants used for a nuclear waste storage and disposal impact study.

Wetlands Park Fund - to account for operations of the Wetlands Park project. Financing is provided by transfers from the Recreation Capital Improvement fund. Such transfers may be used only for financing such operations.

Boat Safety Fund - to account for services provided to enhance boat safety at Lake Mead. Financing is provided from fuel taxes collected by marinas. They may be used only for such services provided.

District Attorney Check Restitution Fund - to account for the district attorney check collection unit. Fees retained from collecting bad checks are used to finance the operations and can only be used for such purpose.

Air Quality Management Fund - to account for the costs associated with air quality improvements. Financing is provided by air pollution fees and permits. Such amounts may only be used for such operations.

Air Quality Transportation Tax Fund - to account for receipts and disbursements associated with a transportation sales tax approved by the 2003 Nevada state legislature.

Technology Fees \* - to account for fees charged and collected by various departments, which by statute are required to be used for the acquisition or improvement of technology.

Entitlements - to account for State or Federal entitlements (e.g. Title IV, Title XIX) received by various departments.

Police Sales Tax Distribution - to account for receipts from the state and distributions of the appropriate shares to various jurisdictions associated with a 1/4 cent sales tax increase approved by the Nevada state legislature.

LVMPD Police Sales Tax - to account for the distribution from the county of the sales tax and LVMPD expenditures associated with the "More Cops" initiative.

LVMPD Shared State Forfeitures Fund - to account for revenues from state forfeitures that are awarded to LVMPD and the expenditures pertaining to forfeiture cases. Balance at year-end it split between LVMPD and the Clark County School District.

Fort Mohave Valley Development Fund - to account for receipts related to lands in the Fort Mohave Valley from the State of Nevada approved by the Nevada state legislature.

Habitat Conservation Fund - to account for the implementation, amendment, or replacement of the Clark County Multiple Species Habitat Conservation Plan and Section 10(a)(1)(B) take permit issued by the United States Fish and Wildlife Service. Financing is provided by mitigation fees for land disturbance, grant funds and other revenue from mitigation actions impacting reserve areas. Such monies may be used only for financing the plan and permit as described above.

Child Welfare Fund - to account for monies received from the State of Nevada to care for foster children. The monies may only be used for such purposes.

Medical Assistance to Indigent Persons Fund - to account for medical assistance provided to indigent persons of Clark County. Financing is provided by ad valorem taxes that may only be used for such assistance.

Emergency 9-1-1 System Fund - to account for the operations of an emergency telephone system provided within Clark County. Financing is provided by ad valorem taxes that may only be used for such operations.

Tax Receiver Fund - to account for the proceeds from trustee tax sales until disposition of the proceeds.

County Donations Fund - to account for donations to the County. Such amounts may only be used for the purpose donated.

Fire Prevention Bureau Fund \* - to account for separate operations of the fire department pertaining to fire prevention. Financing is provided from plan check fees and transfers from the general fund.

LVMPD Seized Funds \* - to account for monies seized by the police department. The monies must remain in this fund until such time as the courts make a determination as to disposition. This fund was closed during fiscal year 2017.

County Licensing Applications Fund \* - to account for monies placed with the County pending business license application investigations and approval.

Satellite Detention Center \* - to account for the operations and maintenance associated with the leased facility that will be primarily used to house low-level offenders.

Special Improvement District Administration Fund \* - to account for the financial administration of the special assessment districts. Financing is provided by a portion of the special assessment levies, which may only be used for such purpose.

Special Assessment Maintenance Fund - to account for maintenance activity related to special assessments, previously reported in the Road Fund.

Veterinary Service Fund - to account for monies placed with the County for the spaying or neutering of animals adopted by individuals and to provide for rabies shots of such adopted animals.

Justice Court Bail Fund - to account for monies posted as bail until such time as the courts determine a disposition.

Southern Nevada Area Communications Fund - to account for the activities and results of operations of the Southern Nevada Area Communications Council.

Court Collection Fees - to account for collection fees imposed by a court at the time it finds that a fine, administrative assessment, fee or restitution is delinquent.

In-Transit Fund \* - to account for monies deposited by various County agencies throughout the month until transfers to other funds after monthly reconciliations are prepared.

District Court Special Filing Fees Fund - to account for the additional special filing fees collected by District Court as approved by the 2009 Legislature. Funds may only be used for court staffing, capital costs, debt service, renovation, furniture, fixtures, equipment, technology and court security.

Justice Court Special Filing Fees Fund - to account for the additional special filing fees collected by Justice Court as approved by the Assembly Bill 54 passed during the 77<sup>th</sup> regular session of the Nevada State Legislature. Funds may only be used for court staffing, capital costs, debt services, renovation, furniture, fixtures, equipment, technology, security and training of staff.

Crime Sales Tax Distribution Fund - to account for the collection and distribution to various jurisdictions of a one-tenth of one percent (0.10%) increase in the Clark County sales and use tax for the specific purpose of employing and equipping additional police officers. The sales tax increase went into effect on April 1, 2017.

LVMPD Crime Prevention Act Sales Tax Fund - to account for the allocation of the one-tenth of one percent (0.10%) increase in the Clark County sales and use tax within the jurisdiction of the Las Vegas Metropolitan Police Department - including unincorporated Clark, the City of Las Vegas, as well as a specific allocations for the Las Vegas Strip resort corridor and Fremont Street Downtown corridor. The sales tax increase went into effect on April 1, 2017.

Post-Employment Benefits Reserve Fund \* - to account for the County's obligations, and related expenses, associated with post-employment benefits for Clark County retirees.

Unincorporated Town Funds \* - to account for the operations of each unincorporated town. Financing is provided primarily from ad valorem taxes and consolidated taxes.

Clark County Fire Service District Fund \* - to account for fire protection services provided within Clark County. Financing is provided by sales and use taxes and ad valorem taxes which may only be used for such fire protection services.

Moapa Valley Fire District Fund - to account for fire protection services provided to the Moapa Valley area. Financing is provided primarily by sales and use taxes which may only be used for financing such fire protection services.

Mt. Charleston Fire District Fund - to account for fire protection services provided to the Mt. Charleston area. Financing is provided by sales and use taxes and ad valorem taxes which may only be used for such fire protection services.

\*- Reported in the general fund under modified accrual basis with exception of Laughlin Town Fund, which is reported as a nonmajor special revenue fund.

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2017  
(With comparative totals for June 30, 2016)

	HUD and State Housing Grants	Road	County Grants	Cooperative Extension	LVMPD Forfeitures
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 3,091,847	\$ 38,134,496	\$ 25,116,653	\$ 13,833,290	\$ 5,363,984
In custody of other officials	-	-	10,000	-	-
Accounts receivable	-	254,734	305	-	-
Interest receivable	7,900	97,440	64,178	35,347	13,706
Taxes receivable, delinquent	-	-	-	87,701	-
Special assessments receivable	-	-	-	-	-
Due from other funds	5,000	260,661	1,356,858	-	289,631
Due from other governmental units	2,705,047	5,701,564	5,078,011	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 5,809,794</u>	<u>\$ 44,448,895</u>	<u>\$ 31,626,005</u>	<u>\$ 13,956,338</u>	<u>\$ 5,667,321</u>
<b>Liabilities</b>					
Accounts payable	\$ 2,351,805	\$ 1,581,085	\$ 2,565,234	\$ 1,167,646	\$ 388,645
Accrued payroll	23,588	562,743	355,737	-	-
Due to other funds	-	-	592,082	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	2,350,255	-	2,769,570	-	-
Total liabilities	<u>4,725,648</u>	<u>2,143,828</u>	<u>6,282,623</u>	<u>1,167,646</u>	<u>388,645</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	39,474	-	518,841	-	-
Unavailable property taxes	-	-	-	78,193	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>39,474</u>	<u>-</u>	<u>518,841</u>	<u>78,193</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	8,427,865	-	9,692,585	2,741,530
Committed	1,044,672	-	3,108,581	-	-
Assigned	-	33,877,202	21,715,960	3,017,914	2,537,146
Total fund balances	<u>1,044,672</u>	<u>42,305,067</u>	<u>24,824,541</u>	<u>12,710,499</u>	<u>5,278,676</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,809,794</u>	<u>\$ 44,448,895</u>	<u>\$ 31,626,005</u>	<u>\$ 13,956,338</u>	<u>\$ 5,667,321</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2017  
(With comparative totals for June 30, 2016)

(Continued)

	Forensic Services	General Purpose	Subdivision Park Fees	Special Ad Valorem Distribution	Law Library
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 1,631,574	\$ 14,466,653	\$ 32,461,676	\$ 5,638,909	\$ 327,289
In custody of other officials	-	-	-	-	-
Accounts receivable	26,191	23,050	-	-	-
Interest receivable	4,168	36,965	82,948	14,409	836
Taxes receivable, delinquent	-	-	-	438,466	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	46,716	-	-	-
Due from other governmental units	11,855	2,178,715	-	37,289	2,700
Prepaid items	28,311	-	-	-	-
Total assets	<u>\$ 1,702,099</u>	<u>\$ 16,752,099</u>	<u>\$ 32,544,624</u>	<u>\$ 6,129,073</u>	<u>\$ 330,825</u>
<b>Liabilities</b>					
Accounts payable	\$ 180,489	\$ 605,429	\$ 312,778	\$ 37,289	\$ 13,478
Accrued payroll	20,450	48,150	-	-	15,612
Due to other funds	-	775,453	-	1,517,670	-
Due to other governmental units	-	2,150,261	-	4,183,191	-
Unearned revenue and other liabilities	-	-	7,949,923	-	-
Total liabilities	<u>200,939</u>	<u>3,579,293</u>	<u>8,262,701</u>	<u>5,738,150</u>	<u>29,090</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	390,923	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>390,923</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	28,311	-	-	-	-
Restricted	1,013,983	-	22,781,923	-	67,765
Committed	-	433,680	-	-	-
Assigned	458,866	12,739,126	1,500,000	-	233,970
Total fund balances	<u>1,501,160</u>	<u>13,172,806</u>	<u>24,281,923</u>	<u>-</u>	<u>301,735</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,702,099</u>	<u>\$ 16,752,099</u>	<u>\$ 32,544,624</u>	<u>\$ 6,129,073</u>	<u>\$ 330,825</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2017  
(With comparative totals for June 30, 2016)

(Continued)

	Justice Court Administrative Assessment	Specialty Courts	District Attorney Family Support	Wetlands Park	Boat Safety
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 8,461,034	\$ 2,088,499	\$ 5,080,174	\$ 3,171,743	\$ 7,069
In custody of other officials	4,000	-	2,000	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	21,621	5,336	12,981	8,105	19
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	31,350	-	-	-
Due from other governmental units	55,199	620,491	3,908,489	-	11,708
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 8,541,854</u>	<u>\$ 2,745,676</u>	<u>\$ 9,003,644</u>	<u>\$ 3,179,848</u>	<u>\$ 18,796</u>
<b>Liabilities</b>					
Accounts payable	\$ 138,787	\$ 1,217,179	\$ 89,226	\$ 11,986	\$ -
Accrued payroll	-	28,717	780,015	-	-
Due to other funds	-	-	1,757	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	652	22,125	2	-	-
Total liabilities	<u>139,439</u>	<u>1,268,021</u>	<u>871,000</u>	<u>11,986</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	4,990	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>4,990</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	3,100,000	-
Restricted	4,355,399	-	-	50,942	17,979
Committed	-	38,375	-	-	-
Assigned	4,047,016	1,439,280	8,127,654	16,920	817
Total fund balances	<u>8,402,415</u>	<u>1,477,655</u>	<u>8,127,654</u>	<u>3,167,862</u>	<u>18,796</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,541,854</u>	<u>\$ 2,745,676</u>	<u>\$ 9,003,644</u>	<u>\$ 3,179,848</u>	<u>\$ 18,796</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2017  
(With comparative totals for June 30, 2016)

(Continued)

	District Attorney Check Restitution	Air Quality Management	Air Quality Transportation Tax	Entitlements	Police Sales Tax Distribution
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 6,019,658	\$ 15,637,783	\$ 25,785,992	\$ 60,676,343	\$ 2,535,533
In custody of other officials	-	-	-	-	-
Accounts receivable	394,196	724	-	1,908	-
Interest receivable	15,384	39,958	65,889	155,043	6,479
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	-	167,014	-	-
Due from other governmental units	-	511,732	2,028,313	2,572,358	20,733,833
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 6,429,238</u>	<u>\$ 16,190,197</u>	<u>\$ 28,047,208</u>	<u>\$ 63,405,652</u>	<u>\$ 23,275,845</u>
<b>Liabilities</b>					
Accounts payable	\$ 205	\$ 34,495	\$ 18,656	\$ 1,013,190	\$ -
Accrued payroll	78,401	251,023	99,505	590,278	-
Due to other funds	-	192,170	-	-	15,273,065
Due to other governmental units	-	992,825	-	-	8,002,780
Unearned revenue and other liabilities	5,475	-	-	-	-
Total liabilities	<u>84,081</u>	<u>1,470,513</u>	<u>118,161</u>	<u>1,603,468</u>	<u>23,275,845</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	239,844	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,844</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	4,457,140	8,938,105	25,167,038	56,565,116	-
Committed	-	-	-	-	-
Assigned	1,888,017	5,781,579	2,762,009	4,997,224	-
Total fund balances	<u>6,345,157</u>	<u>14,719,684</u>	<u>27,929,047</u>	<u>61,562,340</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,429,238</u>	<u>\$ 16,190,197</u>	<u>\$ 28,047,208</u>	<u>\$ 63,405,652</u>	<u>\$ 23,275,845</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2017  
(With comparative totals for June 30, 2016)

(Continued)

	LVMPD Police Sales Tax	LVMPD Shared State Forfeitures	Fort Mohave Valley Development	Habitat Conservation	Child Welfare
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 92,606,030	\$ 750,969	\$ 8,432,090	\$ 54,768,743	\$ 6,624,436
In custody of other officials	-	-	-	-	20,000
Accounts receivable	-	-	-	-	8,098
Interest receivable	236,630	1,919	21,546	139,946	16,926
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	15,284,793	365	-	-	-
Due from other governmental units	-	-	-	336,364	10,016,708
Prepaid items	-	-	-	-	-
Total assets	<u>\$108,127,453</u>	<u>\$ 753,253</u>	<u>\$ 8,453,636</u>	<u>\$ 55,245,053</u>	<u>\$ 16,686,168</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 443,634	\$ -	\$ 824,451	\$ 4,988,314
Accrued payroll	3,502,752	13,446	-	43,622	1,031,456
Due to other funds	68,069	296,173	-	-	1,216
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	8,544
Total liabilities	<u>3,570,821</u>	<u>753,253</u>	<u>-</u>	<u>868,073</u>	<u>6,029,530</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	641,758
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>641,758</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	74,254,670	-	8,453,636	37,706,436	5,595,799
Committed	-	-	-	-	-
Assigned	30,301,962	-	-	16,670,544	4,419,081
Total fund balances	<u>104,556,632</u>	<u>-</u>	<u>8,453,636</u>	<u>54,376,980</u>	<u>10,014,880</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$108,127,453</u>	<u>\$ 753,253</u>	<u>\$ 8,453,636</u>	<u>\$ 55,245,053</u>	<u>\$ 16,686,168</u>

(Continued)



Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2017  
(With comparative totals for June 30, 2016)

(Continued)

	Medical Assistance to Indigent Persons	9-1-1 System	Tax Receiver	County Donations	Special Assessment Maintenance
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 19,362,407	\$ 528,144	\$ 1,278,885	\$ 1,594,941	\$ 2,413,976
In custody of other officials	-	-	538,231	13,935	-
Accounts receivable	-	94	-	275	-
Interest receivable	49,476	1,349	4,891	4,077	6,168
Taxes receivable, delinquent	875,926	29,125	-	-	-
Special assessments receivable	-	-	-	-	520
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 20,287,809</u>	<u>\$ 558,712</u>	<u>\$ 1,822,007</u>	<u>\$ 1,613,228</u>	<u>\$ 2,420,664</u>
<b>Liabilities</b>					
Accounts payable	\$ 171,376	\$ 3,729	\$ 538,266	\$ 31,137	\$ 168,397
Accrued payroll	-	84,858	-	-	-
Due to other funds	19,263,413	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	6,054	810
Total liabilities	<u>19,434,789</u>	<u>88,587</u>	<u>538,266</u>	<u>37,191</u>	<u>169,207</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	780,840	25,948	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>780,840</u>	<u>25,948</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	161,852	751,513	1,070,102	1,489,681
Committed	-	-	-	-	-
Assigned	72,180	282,325	532,228	505,935	761,776
Total fund balances	<u>72,180</u>	<u>444,177</u>	<u>1,283,741</u>	<u>1,576,037</u>	<u>2,251,457</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 20,287,809</u>	<u>\$ 558,712</u>	<u>\$ 1,822,007</u>	<u>\$ 1,613,228</u>	<u>\$ 2,420,664</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2017  
(With comparative totals for June 30, 2016)

(Continued)

	Veterinary Service	Justice Court Bail	Southern Nevada Area Communications Council	Court Collection Fees	District Court Special Filing Fees
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 79,914	\$ 2,604,431	\$ 2,232,538	\$ 7,459,248	\$ 5,678,046
In custody of other officials	-	500,000	-	11,610	-
Accounts receivable	-	-	24,515	612	-
Interest receivable	204	6,655	5,705	19,060	14,509
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governmental units	11,281	-	137,617	37,236	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 91,399</u>	<u>\$ 3,111,086</u>	<u>\$ 2,400,375</u>	<u>\$ 7,527,766</u>	<u>\$ 5,692,555</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 312,538	\$ 4,010	\$ 94,765	\$ 130,822
Accrued payroll	-	-	13,613	35,432	171,757
Due to other funds	-	-	-	109	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>312,538</u>	<u>17,623</u>	<u>130,306</u>	<u>302,579</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	46,030	1,521,645	1,060,569	3,558,229	4,752,727
Committed	-	-	-	-	-
Assigned	45,369	1,276,903	1,322,183	3,839,231	637,249
Total fund balances	<u>91,399</u>	<u>2,798,548</u>	<u>2,382,752</u>	<u>7,397,460</u>	<u>5,389,976</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 91,399</u>	<u>\$ 3,111,086</u>	<u>\$ 2,400,375</u>	<u>\$ 7,527,766</u>	<u>\$ 5,692,555</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2017  
(With comparative totals for June 30, 2016)

(Continued)

	Justice Court Special Filing Fees	Crime Sales Tax Distribution	LVMPD Crime Prevention Act Sales Tax	Laughlin Town	Moapa Valley Fire District
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 2,766,067	\$ 661,894	\$ 2,207,134	\$ 5,747,145	\$ 5,226,642
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	7,067	1,692	5,640	14,685	13,354
Taxes receivable, delinquent	-	-	-	72,406	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	-	5,394,824	-	-
Due from other governmental units	33,642	6,830,936	-	1,323,875	146,741
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 2,806,776</u>	<u>\$ 7,494,522</u>	<u>\$ 7,607,598</u>	<u>\$ 7,158,111</u>	<u>\$ 5,386,737</u>
<b>Liabilities</b>					
Accounts payable	\$ 48,312	\$ -	\$ -	\$ 86,483	\$ 349,620
Accrued payroll	17,457	-	128,327	222,145	-
Due to other funds	1,182,509	5,394,824	-	-	-
Due to other governmental units	-	2,099,698	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>1,248,278</u>	<u>7,494,522</u>	<u>128,327</u>	<u>308,628</u>	<u>349,620</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	67,104	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,104</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	1,481,055	-	7,479,271	6,782,379	5,037,117
Committed	-	-	-	-	-
Assigned	77,443	-	-	-	-
Total fund balances	<u>1,558,498</u>	<u>-</u>	<u>7,479,271</u>	<u>6,782,379</u>	<u>5,037,117</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,806,776</u>	<u>\$ 7,494,522</u>	<u>\$ 7,607,598</u>	<u>\$ 7,158,111</u>	<u>\$ 5,386,737</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2017  
(With comparative totals for June 30, 2016)

(Continued)

	Mt. Charleston Fire District	Totals	
		2017	2016
<b>Assets</b>			
Cash and investments			
In custody of the County Treasurer	\$ 1,405,483	\$ 493,959,362	\$ 478,168,069
In custody of other officials	-	1,099,776	1,355,338
Accounts receivable	-	734,702	593,312
Interest receivable	3,590	1,263,801	1,068,321
Taxes receivable, delinquent	22,727	1,526,351	1,579,328
Special assessments receivable	-	520	432,738
Due from other funds	-	22,837,212	19,814,474
Due from other governmental units	27,964	65,059,668	59,459,278
Prepaid items	-	28,311	-
Total assets	<u>\$ 1,459,764</u>	<u>\$ 586,509,703</u>	<u>\$ 562,470,858</u>
<b>Liabilities</b>			
Accounts payable	\$ 41,665	19,965,121	\$ 21,132,284
Accrued payroll	19,679	8,138,763	6,409,816
Due to other funds	-	44,558,510	38,790,559
Due to other governmental units	-	17,428,755	18,453,075
Unearned revenue and other liabilities	-	13,113,410	16,323,827
Total liabilities	<u>61,344</u>	<u>103,204,559</u>	<u>101,109,561</u>
<b>Deferred Inflows of Resources</b>			
Unavailable grant revenue	-	1,444,907	986,097
Unavailable property taxes	20,574	1,363,582	1,356,688
Unavailable special assessments	-	-	430,362
Total deferred inflows of resources	<u>20,574</u>	<u>2,808,489</u>	<u>2,773,147</u>
<b>Fund Balances</b>			
Nonspendable	-	3,128,311	3,100,000
Restricted	1,377,846	306,857,927	277,381,852
Committed	-	4,625,308	8,109,234
Assigned	-	165,885,109	169,997,064
Total fund balances	<u>1,377,846</u>	<u>480,496,655</u>	<u>458,588,150</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,459,764</u>	<u>\$ 586,509,703</u>	<u>\$ 562,470,858</u>

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

	HUD and State Housing Grants	Road	County Grants	Cooperative Extension	LVMPD Forfeitures
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ 5,795,136	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	15,436,279	32,969,993	26,240,899	-	-
Charges for services	-	3,548,209	-	-	-
Fines and forfeitures	-	-	-	-	3,739,181
Interest	(7,003)	26,812	44,030	11,610	(4,432)
Other	-	425,898	82,313	-	5,869
Total revenues	<u>15,429,276</u>	<u>36,970,912</u>	<u>26,367,242</u>	<u>5,806,746</u>	<u>3,740,618</u>
<b>Expenditures</b>					
Salaries and wages	498,192	11,348,490	6,752,187	-	-
Employee benefits	221,152	5,843,138	2,479,595	-	-
Services and supplies	14,424,007	8,636,047	28,422,095	6,225,454	713,005
Capital outlay	-	5,175,919	910,599	-	1,368,709
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>15,143,351</u>	<u>31,003,594</u>	<u>38,564,476</u>	<u>6,225,454</u>	<u>2,081,714</u>
Excess (deficiency) of revenues over (under) expenditures	<u>285,925</u>	<u>5,967,318</u>	<u>(12,197,234)</u>	<u>(418,708)</u>	<u>1,658,904</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	1,107,784	12,602,989	-	289,631
Transfers to other funds	(834,931)	-	-	-	-
Capital leases	-	-	-	-	-
Total other financing sources (uses)	<u>(834,931)</u>	<u>1,107,784</u>	<u>12,602,989</u>	<u>-</u>	<u>289,631</u>
Net change in fund balance	(549,006)	7,075,102	405,755	(418,708)	1,948,535
<b>Fund Balance</b>					
Beginning of year	<u>1,593,678</u>	<u>35,229,965</u>	<u>24,418,786</u>	<u>13,129,207</u>	<u>3,330,141</u>
End of year	<u>\$ 1,044,672</u>	<u>\$ 42,305,067</u>	<u>\$ 24,824,541</u>	<u>\$ 12,710,499</u>	<u>\$ 5,278,676</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Forensic Services	General Purpose	Subdivision Park Fees	Special Ad Valorem Distribution	Law Library
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ 28,974,484	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	9,358,012	4,697,934	-	-
Intergovernmental revenue:	-	-	-	-	-
Consolidated tax	-	-	-	-	-
Other	1,131,737	1,345,098	-	-	-
Charges for services	219,169	3,199,876	-	-	1,060,292
Fines and forfeitures	-	2,550	-	-	124,315
Interest	(3,255)	(26,385)	19,514	26,347	(676)
Other	-	380,847	297,018	-	1,085
Total revenues	<u>1,347,651</u>	<u>14,259,998</u>	<u>5,014,466</u>	<u>29,000,831</u>	<u>1,185,016</u>
<b>Expenditures</b>					
Salaries and wages	338,672	1,240,726	-	-	465,532
Employee benefits	140,020	523,976	-	-	203,671
Services and supplies	1,544,307	11,593,208	170,172	21,270,371	587,634
Capital outlay	92,930	693,868	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>2,115,929</u>	<u>14,051,778</u>	<u>170,172</u>	<u>21,270,371</u>	<u>1,256,837</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(768,278)</u>	<u>208,220</u>	<u>4,844,294</u>	<u>7,730,460</u>	<u>(71,821)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	649,418	-	-	-
Transfers to other funds	-	-	(1,096,029)	(7,730,460)	-
Capital leases	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>649,418</u>	<u>(1,096,029)</u>	<u>(7,730,460)</u>	<u>-</u>
Net change in fund balance	<u>(768,278)</u>	<u>857,638</u>	<u>3,748,265</u>	<u>-</u>	<u>(71,821)</u>
<b>Fund Balance</b>					
Beginning of year	<u>2,269,438</u>	<u>12,315,168</u>	<u>20,533,658</u>	<u>-</u>	<u>373,556</u>
End of year	<u>\$ 1,501,160</u>	<u>\$ 13,172,806</u>	<u>\$ 24,281,923</u>	<u>\$ -</u>	<u>\$ 301,735</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Justice Court Administrative Assessment	Specialty Courts	District Attorney Family Support	Wetlands Park	Boat Safety
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:	-	-	-	-	-
Consolidated tax	-	-	-	-	-
Other	2,911,119	5,182,958	20,676,437	-	48,247
Charges for services	-	442,225	430,335	-	-
Fines and forfeitures	-	-	-	-	-
Interest	(3,583)	(4,053)	21,885	419	40
Other	37,464	-	27	-	-
Total revenues	<u>2,945,000</u>	<u>5,621,130</u>	<u>21,128,684</u>	<u>419</u>	<u>48,287</u>
<b>Expenditures</b>					
Salaries and wages	-	594,644	15,794,078	-	-
Employee benefits	-	296,329	7,048,389	-	-
Services and supplies	1,130,528	4,772,664	6,575,972	17,978	30,268
Capital outlay	157,311	-	25,075	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>1,287,839</u>	<u>5,663,637</u>	<u>29,443,514</u>	<u>17,978</u>	<u>30,268</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,657,161</u>	<u>(42,507)</u>	<u>(8,314,830)</u>	<u>(17,559)</u>	<u>18,019</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	10,525,600	-	-
Transfers to other funds	(2,293,250)	-	-	-	-
Capital leases	-	-	-	-	-
Total other financing sources (uses)	<u>(2,293,250)</u>	<u>-</u>	<u>10,525,600</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(636,089)	(42,507)	2,210,770	(17,559)	18,019
<b>Fund Balance</b>					
Beginning of year	<u>9,038,504</u>	<u>1,520,162</u>	<u>5,916,884</u>	<u>3,185,421</u>	<u>777</u>
End of year	<u>\$ 8,402,415</u>	<u>\$ 1,477,655</u>	<u>\$ 8,127,654</u>	<u>\$ 3,167,862</u>	<u>\$ 18,796</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	District Attorney Check Restitution	Air Quality Management	Air Quality Transportation Tax	Entitlements	Police Sales Tax Distribution
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	8,897,808	-	-	-
Intergovernmental revenue:	-	-	-	-	-
Consolidated tax	-	-	-	-	-
Other	-	3,509,869	7,923,531	32,909,205	118,720,772
Charges for services	3,507,406	39,164	-	-	-
Fines and forfeitures	-	17,500	-	-	-
Interest	3,589	2,442	14,970	46,599	(5,061)
Other	-	22,714	36	50,034	-
Total revenues	<u>3,510,995</u>	<u>12,489,497</u>	<u>7,938,537</u>	<u>33,005,838</u>	<u>118,715,711</u>
<b>Expenditures</b>					
Salaries and wages	1,786,384	6,747,944	1,187,281	12,365,109	-
Employee benefits	837,029	3,071,685	579,077	4,776,385	-
Services and supplies	357,034	1,851,599	529,123	9,943,213	31,252,692
Capital outlay	-	322,116	1,194,915	70,000	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>2,980,447</u>	<u>11,993,344</u>	<u>3,490,396</u>	<u>27,154,707</u>	<u>31,252,692</u>
Excess (deficiency) of revenues over (under) expenditures	<u>530,548</u>	<u>496,153</u>	<u>4,448,141</u>	<u>5,851,131</u>	<u>87,463,019</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	(2,000,000)	(445,681)	(87,463,019)
Capital leases	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,000,000)</u>	<u>(445,681)</u>	<u>(87,463,019)</u>
Net change in fund balance	530,548	496,153	2,448,141	5,405,450	-
<b>Fund Balance</b>					
Beginning of year	<u>5,814,609</u>	<u>14,223,531</u>	<u>25,480,906</u>	<u>56,156,890</u>	<u>-</u>
End of year	<u>\$ 6,345,157</u>	<u>\$ 14,719,684</u>	<u>\$ 27,929,047</u>	<u>\$ 61,562,340</u>	<u>\$ -</u>

(Continued)



Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	LVMPD Police Sales Tax	LVMPD Shared State Forfeitures	Fort Mohave Valley Development	Habitat Conservation	Child Welfare
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	1,664,368	-
Intergovernmental revenue:	-	-	-	-	-
Consolidated tax	-	-	-	-	-
Other	-	-	-	484,577	92,611,918
Charges for services	-	-	-	-	105,114
Fines and forfeitures	-	1,487,622	-	-	-
Interest	(99,140)	(6,782)	5,914	(1,743)	65,665
Other	106,585	52,199	1,032,594	1,696	54,182
Total revenues	<u>7,445</u>	<u>1,533,039</u>	<u>1,038,508</u>	<u>2,148,898</u>	<u>92,836,879</u>
<b>Expenditures</b>					
Salaries and wages	55,575,295	262,424	-	866,915	22,722,390
Employee benefits	33,328,670	114,274	-	401,519	9,024,591
Services and supplies	4,057,337	866,710	-	3,072,649	59,477,796
Capital outlay	68,764	-	-	75,029	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>93,030,066</u>	<u>1,243,408</u>	<u>-</u>	<u>4,416,112</u>	<u>91,224,777</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(93,022,621)</u>	<u>289,631</u>	<u>1,038,508</u>	<u>(2,267,214)</u>	<u>1,612,102</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	87,463,019	-	-	-	-
Transfers to other funds	-	(289,631)	-	-	-
Capital leases	-	-	-	-	-
Total other financing sources (uses)	<u>87,463,019</u>	<u>(289,631)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(5,559,602)	-	1,038,508	(2,267,214)	1,612,102
<b>Fund Balance</b>					
Beginning of year	<u>110,116,234</u>	<u>-</u>	<u>7,415,128</u>	<u>56,644,194</u>	<u>8,402,778</u>
End of year	<u>\$104,556,632</u>	<u>\$ -</u>	<u>\$ 8,453,636</u>	<u>\$ 54,376,980</u>	<u>\$ 10,014,880</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Medical Assistance to Indigent Persons	Emergency 9-1-1 System	Tax Receiver	County Donations	Special Assessment Maintenance
<b>Revenues</b>					
Taxes	\$ 58,023,195	\$ 2,139,934	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	430,972
Intergovernmental revenue:	-	-	-	-	-
Consolidated tax	-	-	-	-	-
Other	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-
Charges for services	-	-	-	20,389	-
Fines and forfeitures	-	-	-	-	-
Interest	37,449	1,298	(27,860)	2,464	(2,364)
Other	12,293,892	-	443,196	605,140	3,030
Total revenues	<u>70,354,536</u>	<u>2,141,232</u>	<u>415,336</u>	<u>627,993</u>	<u>431,638</u>
<b>Expenditures</b>					
Salaries and wages	-	1,490,410	-	-	-
Employee benefits	-	712,996	-	-	-
Services and supplies	70,406,218	36,707	2,974,641	292,666	978,367
Capital outlay	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>70,406,218</u>	<u>2,240,113</u>	<u>2,974,641</u>	<u>292,666</u>	<u>978,367</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(51,682)</u>	<u>(98,881)</u>	<u>(2,559,305)</u>	<u>335,327</u>	<u>(546,729)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	(160,212)	-	-
Capital leases	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(160,212)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(51,682)	(98,881)	(2,719,517)	335,327	(546,729)
<b>Fund Balance</b>					
Beginning of year	<u>123,862</u>	<u>543,058</u>	<u>4,003,258</u>	<u>1,240,710</u>	<u>2,798,186</u>
End of year	<u>\$ 72,180</u>	<u>\$ 444,177</u>	<u>\$ 1,283,741</u>	<u>\$ 1,576,037</u>	<u>\$ 2,251,457</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Veterinary Service	Justice Court Bail	Southern Nevada Area Communications Council	Court Collection Fees	District Court Special Filing Fees
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:	-	-	-	-	-
Consolidated tax	-	-	-	-	-
Other	-	-	-	-	-
Charges for services	136,494	6,018,518	-	2,621,242	6,902,541
Fines and forfeitures	-	-	-	-	-
Interest	459	(3,364)	9,681	3,375	(946)
Other	42,405	-	2,171,491	160,644	231
Total revenues	<u>179,358</u>	<u>6,015,154</u>	<u>2,181,172</u>	<u>2,785,261</u>	<u>6,901,826</u>
<b>Expenditures</b>					
Salaries and wages	3,617	-	284,938	851,098	3,634,804
Employee benefits	92	-	149,075	361,158	1,845,192
Services and supplies	129,160	5,001,055	1,518,699	994,909	900,236
Capital outlay	-	-	-	-	28,228
Principal	-	-	425,004	-	-
Interest	-	-	157,577	-	-
Total expenditures	<u>132,869</u>	<u>5,001,055</u>	<u>2,535,293</u>	<u>2,207,165</u>	<u>6,408,460</u>
Excess (deficiency) of revenues over (under) expenditures	<u>46,489</u>	<u>1,014,099</u>	<u>(354,121)</u>	<u>578,096</u>	<u>493,366</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	(928,385)	-	-	-
Capital leases	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(928,385)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	46,489	85,714	(354,121)	578,096	493,366
<b>Fund Balance</b>					
Beginning of year	44,910	2,712,834	2,736,873	6,819,364	4,896,610
End of year	<u>\$ 91,399</u>	<u>\$ 2,798,548</u>	<u>\$ 2,382,752</u>	<u>\$ 7,397,460</u>	<u>\$ 5,389,976</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Justice Court Special Filing Fees	Crime Sales Tax Distribution	LVMPD Crime Prevention Sales Tax	Laughlin Town	Moapa Valley Fire District
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ 2,634,005	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	1,038,990	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	7,560,682	862,096
Other	-	9,993,472	-	-	-
Charges for services	91,809	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	2,734	(1,304)	(4,619)	(7,377)	(1,740)
Other	-	-	-	21,920	3,416
Total revenues	<u>94,543</u>	<u>9,992,168</u>	<u>(4,619)</u>	<u>11,248,220</u>	<u>863,772</u>
<b>Expenditures</b>					
Salaries and wages	352,629	-	268,423	5,666,310	81,327
Employee benefits	201,077	-	140,157	2,356,146	23,695
Services and supplies	246,026	2,099,698	-	938,666	296,616
Capital outlay	-	-	-	-	355,636
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>799,732</u>	<u>2,099,698</u>	<u>408,580</u>	<u>8,961,122</u>	<u>757,274</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(705,189)</u>	<u>7,892,470</u>	<u>(413,199)</u>	<u>2,287,098</u>	<u>106,498</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	7,892,470	-	-
Transfers to other funds	-	(7,892,470)	-	(2,668,000)	-
Capital leases	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(7,892,470)</u>	<u>7,892,470</u>	<u>(2,668,000)</u>	<u>-</u>
Net change in fund balance	(705,189)	-	7,479,271	(380,902)	106,498
<b>Fund Balance</b>					
Beginning of year	<u>2,263,687</u>	<u>-</u>	<u>-</u>	<u>7,163,281</u>	<u>4,930,619</u>
End of year	<u>\$ 1,558,498</u>	<u>\$ -</u>	<u>\$ 7,479,271</u>	<u>\$ 6,782,379</u>	<u>\$ 5,037,117</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Mt. Charleston Fire District	Totals	
		2017	2016
<b>Revenues</b>			
Taxes	\$ 310,785	\$ 97,877,539	\$ 95,344,732
Special assessments	-	430,972	853,531
Licenses and permits	-	25,657,112	25,735,804
Intergovernmental revenue:		-	
Consolidated tax	170,367	8,593,145	8,257,873
Other	3,741	372,099,852	332,102,393
Charges for services	13,302	28,356,085	26,021,266
Fines and forfeitures	-	5,371,168	2,520,735
Interest	1,908	137,517	8,559,005
Other	78,653	18,374,579	19,218,041
Total revenues	<u>578,756</u>	<u>556,897,969</u>	<u>518,613,380</u>
<b>Expenditures</b>			
Salaries and wages	583,691	151,763,510	137,535,049
Employee benefits	300,013	74,979,101	65,586,622
Services and supplies	230,925	304,566,452	291,360,633
Capital outlay	12,564	10,551,663	16,168,446
Principal	-	425,004	409,062
Interest	-	157,577	173,520
Total expenditures	<u>1,127,193</u>	<u>542,443,307</u>	<u>511,233,332</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(548,437)</u>	<u>14,454,662</u>	<u>7,380,048</u>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	725,000	121,255,911	103,275,749
Transfers to other funds	-	(113,802,068)	(98,408,339)
Capital leases	-	-	-
Total other financing sources (uses)	<u>725,000</u>	<u>7,453,843</u>	<u>4,867,410</u>
Net change in fund balance	176,563	21,908,505	12,247,458
<b>Fund Balance</b>			
Beginning of year	<u>1,201,283</u>	<u>458,588,150</u>	<u>446,340,692</u>
End of year	<u>\$ 1,377,846</u>	<u>\$ 480,496,655</u>	<u>\$ 458,588,150</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

HUD and State Housing Grants	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 21,072,817	\$ 15,436,279	\$ (5,636,538)	\$ 12,026,842
Interest	2,998	(7,003)	(10,001)	64,060
Total revenues	21,075,815	15,429,276	(5,646,539)	12,090,902
Expenditures				
Salaries and wages	763,479	498,192	(265,287)	591,321
Employee benefits	359,886	221,152	(138,734)	251,026
Services and supplies	21,209,882	14,424,007	(6,785,875)	11,143,696
Total expenditures	22,333,247	15,143,351	(7,189,896)	11,986,043
Other financing uses				
Transfers to other funds	244,309	834,931	590,622	-
Total expenditures and other financing uses	22,577,556	15,978,282	(6,599,274)	11,986,043
Net change in fund balance	(1,501,741)	(549,006)	952,735	104,859
Fund balance				
Beginning of year	1,501,741	1,593,678	91,937	1,488,819
End of year	\$ -	\$ 1,044,672	\$ 1,044,672	\$ 1,593,678

Road	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 34,701,021	\$ 32,969,993	\$ (1,731,028)	\$ 32,208,665
Charges for services	1,449,211	3,548,209	2,098,998	2,273,269
Interest	25,900	26,812	912	532,485
Other	510,000	425,898	(84,102)	498,363
Total revenues	36,686,132	36,970,912	284,780	35,512,782
Other financing sources				
Transfers from other funds	1,107,784	1,107,784	-	1,075,518
Total revenues and other financing sources	37,793,916	38,078,696	284,780	36,588,300
Expenditures				
Salaries and wages	11,635,570	11,348,490	(287,080)	10,967,438
Employee benefits	6,311,829	5,843,138	(468,691)	5,538,721
Services and supplies	11,977,274	8,636,047	(3,341,227)	9,833,203
Capital outlay	23,800,637	5,175,919	(18,624,718)	5,229,315
Total expenditures	53,725,310	31,003,594	(22,721,716)	31,568,677
Net change in fund balance	(15,931,394)	7,075,102	23,006,496	5,019,623
Fund balance				
Beginning of year	25,779,921	35,229,965	9,450,044	30,210,342
End of year	\$ 9,848,527	\$ 42,305,067	\$ 32,456,540	\$ 35,229,965

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

County Grants	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 37,621,680	\$ 26,240,899	\$ (11,380,781)	\$ 22,985,885
Interest	35,097	44,030	8,933	455,678
Other	32,000	82,313	50,313	59,568
Total revenues	37,688,777	26,367,242	(11,321,535)	23,501,131
Other financing sources				
Transfers from other funds	12,602,989	12,602,989	-	11,253,043
Total revenues and other financing sources	50,291,766	38,970,231	(11,321,535)	34,754,174
Expenditures				
Salaries and wages	9,975,264	6,752,187	(3,223,077)	7,632,012
Employee benefits	4,109,489	2,479,595	(1,629,894)	2,335,812
Services and supplies	43,244,821	28,422,095	(14,822,726)	25,199,598
Capital outlay	10,114,749	910,599	(9,204,150)	167,888
Total expenditures	67,444,323	38,564,476	(28,879,847)	35,335,310
Net change in fund balance	(17,152,557)	405,755	17,558,312	(581,136)
Fund balance				
Beginning of year	23,117,652	24,418,786	1,301,134	24,999,922
End of year	\$ 5,965,095	\$ 24,824,541	\$ 18,859,446	\$ 24,418,786

Cooperative Extension	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 5,745,438	\$ 5,795,136	\$ 49,698	\$ 5,645,751
Interest	15,150	11,610	(3,540)	250,324
Total revenues	5,760,588	5,806,746	46,158	5,896,075
Expenditures				
Services and supplies	18,919,436	6,225,454	(12,693,982)	4,445,026
Net change in fund balance	(13,158,848)	(418,708)	12,740,140	1,451,049
Fund balance				
Beginning of year	13,158,848	13,129,207	(29,641)	11,678,158
End of year	\$ -	\$ 12,710,499	\$ 12,710,499	\$ 13,129,207

LVMPD Forfeitures	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Fines and forfeitures	\$ 650,000	\$ 3,739,181	\$ 3,089,181	\$ 601,774
Interest	30,000	(4,432)	(34,432)	63,548
Other	-	5,869	5,869	-
Total revenues	680,000	3,740,618	3,060,618	665,322
Other financing sources				
Transfers from other funds	874,752	289,631	(585,121)	400,922
Total revenues and other financing sources	1,554,752	4,030,249	2,475,497	1,066,244
Expenditures				
Services and supplies	1,669,950	713,005	(956,945)	581,128
Capital outlay	1,650,900	1,368,709	(282,191)	1,620,466
Total expenditures	3,320,850	2,081,714	(1,239,136)	2,201,594
Net change in fund balance	(1,766,098)	1,948,535	3,714,633	(1,135,350)
Fund balance				
Beginning of year	1,975,812	3,330,141	1,354,329	4,465,491
End of year	\$ 209,714	\$ 5,278,676	\$ 5,068,962	\$ 3,330,141

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Detention Services *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 4,647,500	\$ 6,637,039	\$ 1,989,539	\$ 5,565,811
Interest	35,000	29,382	(5,618)	732,597
Other	1,049,901	526,088	(523,813)	1,105,757
Total revenues	5,732,401	7,192,509	1,460,108	7,404,165
Other financing sources				
Transfers from other funds	186,530,304	186,530,304	-	171,177,300
Total revenues and other financing sources	192,262,705	193,722,813	1,460,108	178,581,465
Expenditures				
Salaries and wages	109,418,143	113,437,586	4,019,443	98,812,648
Employee benefits	51,719,145	51,369,435	(349,710)	46,949,710
Services and supplies	37,334,509	34,346,623	(2,987,886)	31,937,512
Capital outlay	5,063,007	1,505,643	(3,557,364)	541,288
Total expenditures	203,534,804	200,659,287	(2,875,517)	178,241,158
Net change in fund balance	(11,272,099)	(6,936,474)	4,335,625	340,307
Fund balance				
Beginning of year	40,159,846	36,680,414	(3,479,432)	36,340,107
End of year	\$ 28,887,747	\$ 29,743,940	\$ 856,193	\$ 36,680,414

  

Forensic Services	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 1,100,000	\$ 1,131,737	\$ 31,737	\$ 1,044,238
Charges for services	250,000	219,169	(30,831)	255,427
Interest	15,000	(3,255)	(18,255)	43,698
Total revenues	1,365,000	1,347,651	(17,349)	1,343,363
Expenditures				
Salaries and wages	440,517	338,672	(101,845)	304,158
Employee benefits	145,010	140,020	(4,990)	120,791
Services and supplies	2,320,639	1,544,307	(776,332)	957,819
Capital outlay	500,000	92,930	(407,070)	255,211
Total expenditures	3,406,166	2,115,929	(1,290,237)	1,637,979
Net change in fund balance	(2,041,166)	(768,278)	1,272,888	(294,616)
Fund balance				
Beginning of year	2,196,278	2,269,438	73,160	2,564,054
End of year	\$ 155,112	\$ 1,501,160	\$ 1,346,048	\$ 2,269,438



Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

General Purpose	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Licenses and permits	\$ 9,700,000	\$ 9,358,012	\$ (341,988)	\$ 9,389,498
Intergovernmental revenue	1,364,161	1,345,098	(19,063)	1,428,734
Charges for services	3,421,997	3,199,876	(222,121)	3,327,321
Fines and forfeitures	20,000	2,550	(17,450)	9,300
Interest	22,696	(26,385)	(49,081)	290,657
Other	243,545	380,847	137,302	239,718
Total revenues	14,772,399	14,259,998	(512,401)	14,685,228
Other financing sources				
Transfers from other funds	1,045,908	649,418	(396,490)	667,732
Total revenues and other financing sources	15,818,307	14,909,416	(908,891)	15,352,960
Expenditures				
Salaries and wages	1,998,659	1,240,726	(757,933)	1,481,349
Employee benefits	883,607	523,976	(359,631)	621,492
Services and supplies	23,486,675	11,593,208	(11,893,467)	10,430,190
Capital outlay	913,568	693,868	(219,700)	1,157,787
Total expenditures	27,282,509	14,051,778	(13,230,731)	13,690,818
Net change in fund balance	(11,464,202)	857,638	12,321,840	1,662,142
Fund balance				
Beginning of year	11,464,202	12,315,168	850,966	10,653,026
End of year	\$ -	\$ 13,172,806	\$ 13,172,806	\$ 12,315,168

Subdivision Park Fees	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Licenses and permits	\$ 3,111,000	\$ 4,697,934	\$ 1,586,934	\$ 4,150,664
Interest	29,709	19,514	(10,195)	499,247
Other	371,000	297,018	(73,982)	450,880
Total revenues	3,511,709	5,014,466	1,502,757	5,100,791
Expenditures				
Services and supplies	1,000,000	170,172	(829,828)	1,447,122
Other financing uses				
Transfers to other funds	21,100,499	1,096,029	(20,004,470)	1,150,911
Total expenditures and other financing uses	22,100,499	1,266,201	(20,834,298)	2,598,033
Net change in fund balance	(18,588,790)	3,748,265	22,337,055	2,502,758
Fund balance				
Beginning of year	18,588,790	20,533,658	1,944,868	18,030,900
End of year	\$ -	\$ 24,281,923	\$ 24,281,923	\$ 20,533,658

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Master Transportation Plan *	Final Budget	2017 Actual	Variance	2016 Actual
<b>Revenues</b>				
Taxes				
Room tax	\$ 58,981,471	\$ 58,981,471	\$ -	\$ 54,507,400
Licenses and permits				
New development fees	22,447,853	22,447,853	-	18,990,007
Intergovernmental revenue				
Sales and use tax	198,088,778	198,088,779	1	188,924,094
Motor vehicle privilege tax	62,688,330	62,688,330	-	58,475,665
Motor vehicle fuel tax	88,231,541	88,231,541	-	84,091,786
Aviation fuel tax	16,067,136	16,067,136	-	15,116,402
Interest	(413,307)	(413,309)	(2)	1,188,602
Other	-	-	-	(900)
Total revenues	446,091,802	446,091,801	(1)	421,293,056
<b>Expenditures</b>				
Contributions to other local governments	300,108,742	300,108,742	-	286,652,341
Other financing uses				
Transfers to other funds	145,983,060	145,983,059	(1)	134,640,715
Total expenditures and other financing uses	446,091,802	446,091,801	(1)	421,293,056
Net change in fund balance	-	-	-	-
<b>Fund balance</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

Special Ad Valorem Distribution	Final Budget	2017 Actual	Variance	2016 Actual
<b>Revenues</b>				
Taxes	\$ 28,974,484	\$ 28,974,484	\$ -	\$ 28,227,381
Interest	26,347	26,347	-	130,823
Total revenues	29,000,831	29,000,831	-	28,358,204
<b>Expenditures</b>				
Services and supplies	21,270,371	21,270,371	-	20,798,031
Other financing uses				
Transfers to other funds	7,730,460	7,730,460	-	7,560,173
Total expenditures and other financing uses	29,000,831	29,000,831	-	28,358,204
Net change in fund balance	-	-	-	-
<b>Fund balance</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

Law Library	Final Budget	2017 Actual	Variance	2016 Actual
<b>Revenues</b>				
Charges for services	\$ 1,057,500	\$ 1,060,292	\$ 2,792	\$ 1,068,815
Fines and forfeitures	20,050	124,315	104,265	23,202
Interest	317	(676)	(993)	7,163
Other	-	1,085	1,085	50
Total revenues	1,077,867	1,185,016	107,149	1,099,230
<b>Expenditures</b>				
Salaries and wages	406,657	465,532	58,875	368,238
Employee benefits	210,002	203,671	(6,331)	181,432
Services and supplies	662,091	587,634	(74,457)	645,819
Capital outlay	-	-	-	36,571
Total expenditures	1,278,750	1,256,837	(21,913)	1,232,060
Net change in fund balance	(200,883)	(71,821)	129,062	(132,830)
<b>Fund balance</b>				
Beginning of year	307,920	373,556	65,636	506,386
End of year	\$ 107,037	\$ 301,735	\$ 194,698	\$ 373,556

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Court Education Program *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 1,113,496	\$ 710,886	\$ (402,610)	\$ 525,427
Charges for services	1,694,000	3,054,717	1,360,717	2,653,474
Interest	6,648	9,411	2,763	90,230
Total revenues	2,814,144	3,775,014	960,870	3,269,131
Expenditures				
Salaries and wages	844,240	446,021	(398,219)	392,929
Employee benefits	399,967	204,233	(195,734)	197,881
Services and supplies	5,490,721	736,308	(4,754,413)	592,051
Total expenditures	6,734,928	1,386,562	(5,348,366)	1,182,861
Net change in fund balance	(3,920,784)	2,388,452	6,309,236	2,086,270
Fund balance				
Beginning of year	5,150,802	5,097,852	(52,950)	3,011,582
End of year	\$ 1,230,018	\$ 7,486,304	\$ 6,256,286	\$ 5,097,852

Citizen Review Board Administration *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 83,801	\$ 74,819	\$ (8,982)	\$ 84,913
Interest	85	119	34	1,084
Total revenues	83,886	74,938	(8,948)	85,997
Other financing sources				
Transfers from other funds	145,337	145,337	-	146,102
Total revenues and other financing sources	229,223	220,275	(8,948)	232,099
Expenditures				
Salaries and wages	164,694	152,950	(11,744)	147,733
Employee benefits	58,169	55,565	(2,604)	53,636
Services and supplies	25,500	19,689	(5,811)	20,846
Total expenditures	248,363	228,204	(20,159)	222,215
Net change in fund balance	(19,140)	(7,929)	11,211	9,884
Fund balance				
Beginning of year	41,492	45,758	4,266	35,874
End of year	\$ 22,352	\$ 37,829	\$ 15,477	\$ 45,758

Justice Court Administrative Assessment	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 2,616,930	\$ 2,911,119	\$ 294,189	\$ 2,783,135
Interest	15,065	(3,583)	(18,648)	166,151
Other	17,236	37,464	20,228	5,597
Total revenues	2,649,231	2,945,000	295,769	2,954,883
Expenditures				
Services and supplies	7,729,923	1,130,528	(6,599,395)	1,303,068
Capital outlay	1,219,280	157,311	(1,061,969)	659,182
Total expenditures	8,949,203	1,287,839	(7,661,364)	1,962,250
Other financing uses				
Transfers to other funds	2,293,250	2,293,250	-	2,250,250
Total expenditures and other financing uses	11,242,453	3,581,089	(7,661,364)	4,212,500
Net change in fund balance	(8,593,222)	(636,089)	7,957,133	(1,257,617)
Fund balance				
Beginning of year	8,593,222	9,038,504	445,282	10,296,121
End of year	\$ -	\$ 8,402,415	\$ 8,402,415	\$ 9,038,504

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Specialty Courts	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 7,290,787	\$ 5,182,958	\$ (2,107,829)	\$ 3,082,199
Charges for services	473,712	442,225	(31,487)	455,724
Interest	4,425	(4,053)	(8,478)	52,651
Other	-	-	-	1,710
Total revenues	<u>7,768,924</u>	<u>5,621,130</u>	<u>(2,147,794)</u>	<u>3,592,284</u>
Expenditures				
Salaries and wages	573,517	594,644	21,127	383,697
Employee benefits	264,686	296,329	31,643	188,339
Services and supplies	7,317,088	4,772,664	(2,544,424)	2,823,323
Total expenditures	<u>8,155,291</u>	<u>5,663,637</u>	<u>(2,491,654)</u>	<u>3,395,359</u>
Net change in fund balance	(386,367)	(42,507)	343,860	196,925
Fund balance				
Beginning of year	<u>1,138,586</u>	<u>1,520,162</u>	<u>381,576</u>	<u>1,323,237</u>
End of year	<u>\$ 752,219</u>	<u>\$ 1,477,655</u>	<u>\$ 725,436</u>	<u>\$ 1,520,162</u>

District Attorney Family Support	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 22,000,000	\$ 20,676,437	\$ (1,323,563)	\$ 20,121,293
Charges for services	344,874	430,335	85,461	416,078
Interest	4,611	21,885	17,274	69,151
Other	-	27	27	4,110
Total revenues	<u>22,349,485</u>	<u>21,128,684</u>	<u>(1,220,801)</u>	<u>20,610,632</u>
Other financing sources				
Transfers from other funds	10,525,600	10,525,600	-	10,275,600
Total revenues and other financing sources	<u>32,875,085</u>	<u>31,654,284</u>	<u>(1,220,801)</u>	<u>30,886,232</u>
Expenditures				
Salaries and wages	12,855,698	15,794,078	2,938,380	14,947,922
Employee benefits	5,850,822	7,048,389	1,197,567	6,645,333
Services and supplies	15,784,668	6,575,972	(9,208,696)	6,823,304
Capital outlay	25,999	25,075	(924)	754,560
Total expenditures	<u>34,517,187</u>	<u>29,443,514</u>	<u>(5,073,673)</u>	<u>29,171,119</u>
Net change in fund balance	(1,642,102)	2,210,770	3,852,872	1,715,113
Fund balance				
Beginning of year	<u>4,417,704</u>	<u>5,916,884</u>	<u>1,499,180</u>	<u>4,201,771</u>
End of year	<u>\$ 2,775,602</u>	<u>\$ 8,127,654</u>	<u>\$ 5,352,052</u>	<u>\$ 5,916,884</u>

Federal Nuclear Waste Grant *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 171	\$ (29)	\$ (200)	\$ 4,378
Expenditures				
Salaries and wages	94,682	-	(94,682)	75,796
Employee benefits	42,320	-	(42,320)	34,961
Services and supplies	68,259	12,882	(55,377)	16,095
Total expenditures	<u>205,261</u>	<u>12,882</u>	<u>(192,379)</u>	<u>126,852</u>
Net change in fund balance	(205,090)	(12,911)	192,179	(122,474)
Fund balance				
Beginning of year	<u>205,090</u>	<u>229,384</u>	<u>24,294</u>	<u>351,858</u>
End of year	<u>\$ -</u>	<u>\$ 216,473</u>	<u>\$ 216,473</u>	<u>\$ 229,384</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Wetlands Park	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 3,516	\$ 419	\$ (3,097)	\$ 57,624
Expenditures				
Services and supplies	36,567	17,978	(18,589)	23,500
Capital outlay	1,000,000	-	(1,000,000)	-
Total expenditures	1,036,567	17,978	(1,018,589)	23,500
Net change in fund balance	(1,033,051)	(17,559)	1,015,492	34,124
Fund balance				
Beginning of year	3,134,829	3,185,421	50,592	3,151,297
End of year	\$ 2,101,778	\$ 3,167,862	\$ 1,066,084	\$ 3,185,421

Boat Safety	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 42,000	\$ 48,247	\$ 6,247	\$ 34,860
Interest	10	40	30	193
Total revenues	42,010	48,287	6,277	35,053
Expenditures				
Services and supplies	49,754	30,268	(19,486)	42,292
Net change in fund balance	(7,744)	18,019	25,763	(7,239)
Fund balance				
Beginning of year	7,744	777	(6,967)	8,016
End of year	\$ -	\$ 18,796	\$ 18,796	\$ 777

District Attorney Check Restitution	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 2,500,000	\$ 3,507,406	\$ 1,007,406	\$ 3,077,474
Interest	8,231	3,589	(4,642)	104,350
Total revenues	2,508,231	3,510,995	1,002,764	3,181,824
Expenditures				
Salaries and wages	1,981,800	1,786,384	(195,416)	1,742,830
Employee benefits	940,174	837,029	(103,145)	824,167
Services and supplies	3,949,820	357,034	(3,592,786)	315,017
Total expenditures	6,871,794	2,980,447	(3,891,347)	2,882,014
Net change in fund balance	(4,363,563)	530,548	4,894,111	299,810
Fund balance				
Beginning of year	4,905,850	5,814,609	908,759	5,514,799
End of year	\$ 542,287	\$ 6,345,157	\$ 5,802,870	\$ 5,814,609

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Air Quality Management	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Licenses and permits	\$ 9,773,124	\$ 8,897,808	\$ (875,316)	\$ 9,804,383
Intergovernmental revenue	3,464,988	3,509,869	44,881	3,155,459
Charges for services	-	39,164	39,164	34,032
Fines and forfeitures	17,500	17,500	-	17,500
Interest	11,846	2,442	(9,404)	257,612
Other	-	22,714	22,714	672
Total revenues	13,267,458	12,489,497	(777,961)	13,269,658
Expenditures				
Salaries and wages	6,836,941	6,747,944	(88,997)	5,972,557
Employee benefits	3,513,524	3,071,685	(441,839)	2,707,526
Services and supplies	13,954,857	1,851,599	(12,103,258)	1,520,476
Capital outlay	327,687	322,116	(5,571)	464,894
Total expenditures	24,633,009	11,993,344	(12,639,665)	10,665,453
Net change in fund balance	(11,365,551)	496,153	11,861,704	2,604,205
Fund balance				
Beginning of year	13,293,416	14,223,531	930,115	11,619,326
End of year	\$ 1,927,865	\$ 14,719,684	\$ 12,791,819	\$ 14,223,531

  

Air Quality Transportation Tax	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 7,642,731	\$ 7,923,531	\$ 280,800	\$ 7,556,964
Interest	23,457	14,970	(8,487)	416,361
Other	-	36	36	-
Total revenues	7,666,188	7,938,537	272,349	7,973,325
Expenditures				
Salaries and wages	2,282,513	1,187,281	(1,095,232)	1,963,829
Employee benefits	1,173,835	579,077	(594,758)	938,898
Services and supplies	22,086,208	529,123	(21,557,085)	584,113
Capital outlay	1,299,842	1,194,915	(104,927)	513,961
Total expenditures	26,842,398	3,490,396	(23,352,002)	4,000,801
Other financing uses				
Transfers to other funds	2,000,000	2,000,000	-	-
Total expenditures and other financing uses	28,842,398	5,490,396	(23,352,002)	4,000,801
Net change in fund balance	(21,176,210)	2,448,141	23,624,351	3,972,524
Fund balance				
Beginning of year	23,151,502	25,480,906	2,329,404	21,508,382
End of year	\$ 1,975,292	\$ 27,929,047	\$ 25,953,755	\$ 25,480,906

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Technology Fees *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 568	\$ (5,039)	\$ (5,607)	\$ 13,777
Other	-	-	-	1,170
Total revenues	568	(5,039)	(5,607)	14,947
Other financing sources				
Transfers from other funds	2,430,140	2,472,329	42,189	2,453,104
Total revenues and other financing sources	2,430,708	2,467,290	36,582	2,468,051
Expenditures				
Salaries and wages	621,318	561,010	(60,308)	585,194
Employee benefits	314,885	240,640	(74,245)	260,167
Services and supplies	1,836,672	1,724,859	(111,813)	1,965,668
Capital outlay	-	-	-	12,622
Total expenditures	2,772,875	2,526,509	(246,366)	2,823,651
Other financing uses				
Transfers to other funds	445,639	226,157	(219,482)	-
Total expenditures and other financing uses	3,218,514	2,752,666	(465,848)	2,823,651
Net change in fund balance	(787,806)	(285,376)	502,430	(355,600)
Fund balance				
Beginning of year	787,806	915,054	127,248	1,270,654
End of year	\$ -	\$ 629,678	\$ 629,678	\$ 915,054

Entitlements	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 23,051,985	\$ 32,909,205	\$ 9,857,220	\$ 30,920,887
Interest	56,613	46,599	(10,014)	911,903
Other	-	50,034	50,034	1,615
Total revenues	23,108,598	33,005,838	9,897,240	31,834,405
Expenditures				
Salaries and wages	12,632,601	12,365,109	(267,492)	12,404,602
Employee benefits	5,092,138	4,776,385	(315,753)	4,735,352
Services and supplies	47,891,198	9,943,213	(37,947,985)	9,941,013
Capital outlay	272,207	70,000	(202,207)	1,259,919
Total expenditures	65,888,144	27,154,707	(38,733,437)	28,340,886
Other financing uses				
Transfers to other funds	2,945,681	445,681	(2,500,000)	2,807,549
Total expenditures and other financing uses	68,833,825	27,600,388	(41,233,437)	31,148,435
Net change in fund balance	(45,725,227)	5,405,450	51,130,677	685,970
Fund balance				
Beginning of year	45,725,227	56,156,890	10,431,663	55,470,920
End of year	\$ -	\$ 61,562,340	\$ 61,562,340	\$ 56,156,890

Police Sales Tax Distribution	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 118,720,772	\$ 118,720,772	\$ -	\$ 103,810,700
Interest	31	(5,061)	(5,092)	54,992
Total revenues	118,720,803	118,715,711	(5,092)	103,865,692
Expenditures				
Services and supplies	31,257,784	31,252,692	(5,092)	27,389,158
Other financing uses				
Transfers to other funds	87,463,019	87,463,019	-	76,476,534
Total expenditures and other financing uses	118,720,803	118,715,711	(5,092)	103,865,692
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

LVMPD Police Sales Tax	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 870,000	\$ (99,140)	\$ (969,140)	\$ 1,746,908
Other	50,000	106,585	56,585	105,925
Total revenues	920,000	7,445	(912,555)	1,852,833
Other financing sources				
Transfers from other funds	85,862,500	87,463,019	1,600,519	76,476,534
Total revenues and other financing sources	86,782,500	87,470,464	687,964	78,329,367
Expenditures				
Salaries and wages	56,520,076	55,575,295	(944,781)	45,173,612
Employee benefits	34,247,599	33,328,670	(918,929)	26,254,261
Services and supplies	5,983,931	4,057,337	(1,926,594)	6,342,464
Capital outlay	1,705,000	68,764	(1,636,236)	3,608,877
Total expenditures	98,456,606	93,030,066	(5,426,540)	81,379,214
Net change in fund balance	(11,674,106)	(5,559,602)	6,114,504	(3,049,847)
Fund balance				
Beginning of year	106,485,017	110,116,234	3,631,217	113,166,081
End of year	\$ 94,810,911	\$ 104,556,632	\$ 9,745,721	\$ 110,116,234

LVMPD Shared State Forfeitures	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Fines and forfeitures	\$ 3,500,000	\$ 1,487,622	\$ (2,012,378)	\$ 1,868,959
Interest	4,800	(6,782)	(11,582)	17,154
Other	110,000	52,199	(57,801)	31,519
Total revenues	3,614,800	1,533,039	(2,081,761)	1,917,632
Expenditures				
Salaries and wages	297,389	262,424	(34,965)	85,453
Employee benefits	119,248	114,274	(4,974)	32,108
Services and supplies	2,323,411	866,710	(1,456,701)	1,399,149
Total expenditures	2,740,048	1,243,408	(1,496,640)	1,516,710
Other financing uses				
Transfers to other funds	874,752	289,631	(585,121)	400,922
Total expenditures and other financing uses	3,614,800	1,533,039	(2,081,761)	1,917,632
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

Fort Mohave Valley Development	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 17,439	\$ 5,914	\$ (11,525)	\$ 146,127
Other	955,040	1,032,594	77,554	807,881
Total revenues	972,479	1,038,508	66,029	954,008
Expenditures				
Services and supplies	1,500,000	-	(1,500,000)	-
Other financing uses				
Transfers to other funds	6,688,852	-	(6,688,852)	5,000,000
Total expenditures and other financing uses	8,188,852	-	(8,188,852)	5,000,000
Net change in fund balance	(7,216,373)	1,038,508	8,254,881	(4,045,992)
Fund balance				
Beginning of year	7,216,373	7,415,128	198,755	11,461,120
End of year	\$ -	\$ 8,453,636	\$ 8,453,636	\$ 7,415,128



Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Habitat Conservation	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Licenses and permits	\$ 1,100,000	\$ 1,664,368	\$ 564,368	\$ 1,309,869
Intergovernmental revenue	250,000	484,577	234,577	392,217
Interest	41,500	(1,743)	(43,243)	1,033,813
Other	-	1,696	1,696	104
Total revenues	1,391,500	2,148,898	757,398	2,736,003
Expenditures				
Salaries and wages	1,245,717	866,915	(378,802)	839,898
Employee benefits	568,827	401,519	(167,308)	400,944
Services and supplies	50,340,545	3,072,649	(47,267,896)	2,490,005
Capital outlay	-	75,029	75,029	30,785
Total expenditures	52,155,089	4,416,112	(47,738,977)	3,761,632
Net change in fund balance	(50,763,589)	(2,267,214)	48,496,375	(1,025,629)
Fund balance				
Beginning of year	55,392,868	56,644,194	1,251,326	57,669,823
End of year	\$ 4,629,279	\$ 54,376,980	\$ 49,747,701	\$ 56,644,194

Child Welfare	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 92,198,976	\$ 92,611,918	\$ 412,942	\$ 90,519,944
Charges for services	93,670	105,114	11,444	100,098
Interest	15,242	65,665	50,423	179,343
Other	-	54,182	54,182	75,394
Total revenues	92,307,888	92,836,879	528,991	90,874,779
Other financing sources				
Transfers from other funds	2,500,000	-	(2,500,000)	2,426,400
Total revenues and other financing sources	94,807,888	92,836,879	(1,971,009)	93,301,179
Expenditures				
Salaries and wages	21,949,397	22,722,390	772,993	20,633,270
Employee benefits	9,150,446	9,024,591	(125,855)	8,214,264
Services and supplies	71,213,837	59,477,796	(11,736,041)	57,563,850
Total expenditures	102,313,680	91,224,777	(11,088,903)	86,411,384
Net change in fund balance	(7,505,792)	1,612,102	9,117,894	6,889,795
Fund balance				
Beginning of year	7,505,792	8,402,778	896,986	1,512,983
End of year	\$ -	\$ 10,014,880	\$ 10,014,880	\$ 8,402,778

Medical Assistance to Indigent Persons	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 57,454,376	\$ 58,023,195	\$ 568,819	\$ 56,454,364
Charges for services	-	-	-	21,310
Interest	102,849	37,449	(65,400)	220,994
Other	14,337,222	12,293,892	(2,043,330)	13,051,874
Total revenues	71,894,447	70,354,536	(1,539,911)	69,748,542
Expenditures				
Services and supplies	71,894,447	70,406,218	(1,488,229)	69,895,775
Net change in fund balance	-	(51,682)	(51,682)	(147,233)
Fund balance				
Beginning of year	-	123,862	123,862	271,095
End of year	\$ -	\$ 72,180	\$ 72,180	\$ 123,862

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Emergency 9-1-1 System	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 2,114,529	\$ 2,139,934	\$ 25,405	\$ 2,082,361
Interest	3,000	1,298	(1,702)	10,686
Total revenues	2,117,529	2,141,232	23,703	2,093,047
Expenditures				
Salaries and wages	1,635,223	1,490,410	(144,813)	1,351,217
Employee benefits	758,829	712,996	(45,833)	610,304
Services and supplies	36,721	36,707	(14)	37,881
Total expenditures	2,430,773	2,240,113	(190,660)	1,999,402
Net change in fund balance	(313,244)	(98,881)	214,363	93,645
Fund balance				
Beginning of year	375,316	543,058	167,742	449,413
End of year	\$ 62,072	\$ 444,177	\$ 382,105	\$ 543,058

Tax Receiver	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 7,300	\$ (27,860)	\$ (35,160)	\$ 93,933
Other	-	443,196	443,196	715,113
Total revenues	7,300	415,336	408,036	809,046
Expenditures				
Services and supplies	5,680,182	2,974,641	(2,705,541)	7,499,427
Other financing uses				
Transfers to other funds	160,212	160,212	-	-
Total expenditures and other financing uses	5,840,394	3,134,853	(2,705,541)	7,499,427
Net change in fund balance	(5,833,094)	(2,719,517)	3,113,577	(6,690,381)
Fund balance				
Beginning of year	5,833,094	4,003,258	(1,829,836)	10,693,639
End of year	\$ -	\$ 1,283,741	\$ 1,283,741	\$ 4,003,258

County Donations	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 20,000	\$ 20,389	\$ 389	\$ 28,132
Interest	1,317	2,464	1,147	22,698
Other	16,000	605,140	589,140	212,036
Total revenues	37,317	627,993	590,676	262,866
Expenditures				
Services and supplies	1,104,838	292,666	(812,172)	275,917
Net change in fund balance	(1,067,521)	335,327	1,402,848	(13,051)
Fund balance				
Beginning of year	1,067,521	1,240,710	173,189	1,253,761
End of year	\$ -	\$ 1,576,037	\$ 1,576,037	\$ 1,240,710

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Fire Prevention Bureau *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 5,689,791	\$ 5,903,022	\$ 213,231	\$ 5,458,500
Interest	2,000	6,747	4,747	75,213
Other	5,000	1,257,338	1,252,338	(17,169)
Total revenues	5,696,791	7,167,107	1,470,316	5,516,544
Other financing sources				
Transfers from other funds	5,500,000	5,500,000	-	5,800,000
Total revenues and other financing sources	11,196,791	12,667,107	1,470,316	11,316,544
Expenditures				
Salaries and wages	6,553,299	6,306,197	(247,102)	6,191,149
Employee benefits	3,114,641	2,649,138	(465,503)	2,568,649
Services and supplies	3,799,853	1,125,817	(2,674,036)	938,905
Total expenditures	13,467,793	10,081,152	(3,386,641)	9,698,703
Net change in fund balance	(2,271,002)	2,585,955	4,856,957	1,617,841
Fund balance				
Beginning of year	3,367,198	3,780,813	413,615	2,162,972
End of year	\$ 1,096,196	\$ 6,366,768	\$ 5,270,572	\$ 3,780,813

LVMPD Seized Funds *	Final Budget	2017 Actual	Variance	2016 Actual
Transfers to other funds	\$ 57,594	\$ 57,594	\$ -	\$ -
Net change in fund balance	(57,594)	(57,594)	-	-
Fund balance				
Beginning of year	57,594	57,594	-	57,594
End of year	\$ -	\$ -	\$ -	\$ 57,594

County Licensing Applications *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Licenses and permits	\$ 1,000,000	\$ -	\$ (1,000,000)	\$ -
Interest	5,247	6,402	1,155	71,885
Other	-	3,666	3,666	108,992
Total revenues	1,005,247	10,068	(995,179)	180,877
Expenditures				
Services and supplies	1,166,235	-	(1,166,235)	74,072
Other financing uses				
Transfers to other funds	1,085,990	1,085,990	-	-
Total expenditures and other financing uses	2,252,225	1,085,990	(1,166,235)	74,072
Net change in fund balance	(1,246,978)	(1,075,922)	171,056	106,805
Fund balance				
Beginning of year	1,246,978	1,432,288	185,310	1,325,483
End of year	\$ -	\$ 356,366	\$ 356,366	\$ 1,432,288

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Satellite Detention Center *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 3,200	\$ 1,819	\$ (1,381)	\$ 119,916
Other	-	118	118	-
Total revenues	3,200	1,937	(1,263)	119,916
Other financing sources				
Transfers from other funds	18,500,000	18,500,000	-	29,500,000
Total revenues and other financing sources	18,503,200	18,501,937	(1,263)	29,619,916
Expenditures				
Services and supplies	7,064,253	3,775,202	(3,289,051)	10,342,928
Capital outlay	647,047	271,247	(375,800)	-
Interest	13,515,560	13,515,566	6	13,388,061
Total expenditures	21,226,860	17,562,015	(3,664,845)	23,730,989
Net change in fund balance	(2,723,660)	939,922	3,663,582	5,888,927
Fund balance				
Beginning of year	6,217,270	6,689,585	472,315	800,658
End of year	\$ 3,493,610	\$ 7,629,507	\$ 4,135,897	\$ 6,689,585

Special Improvement District Administration *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 425,000	\$ 636,200	\$ 211,200	\$ 599,598
Interest	645	(1,367)	(2,012)	16,165
Other	-	-	-	1,877
Total revenues	425,645	634,833	209,188	617,640
Expenditures				
Salaries and wages	457,885	390,023	(67,862)	383,590
Employee benefits	230,223	200,972	(29,251)	201,777
Services and supplies	175,000	1,722	(173,278)	1
Total expenditures	863,108	592,717	(270,391)	585,368
Net change in fund balance	(437,463)	42,116	479,579	32,272
Fund balance				
Beginning of year	779,264	1,057,076	277,812	1,024,804
End of year	\$ 341,801	\$ 1,099,192	\$ 757,391	\$ 1,057,076

Special Assessment Maintenance	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Special assessments	\$ 588,489	\$ 430,972	\$ (157,517)	\$ 853,531
Interest	4,700	(2,364)	(7,064)	55,762
Other	-	3,030	3,030	13,383
Total revenues	593,189	431,638	(161,551)	922,676
Expenditures				
Services and supplies	3,178,332	978,367	(2,199,965)	924,763
Net change in fund balance	(2,585,143)	(546,729)	2,038,414	(2,087)
Fund balance				
Beginning of year	2,585,143	2,798,186	213,043	2,800,273
End of year	\$ -	\$ 2,251,457	\$ 2,251,457	\$ 2,798,186

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Veterinary Services	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 110,000	\$ 136,494	\$ 26,494	\$ 99,425
Interest	65	459	394	703
Other	36,500	42,405	5,905	41,246
Total revenues	146,565	179,358	32,793	141,374
Expenditures				
Salaries and wages	11,430	3,617	(7,813)	8,792
Employee benefits	603	92	(511)	224
Services and supplies	218,763	129,160	(89,603)	154,068
Total expenditures	230,796	132,869	(97,927)	163,084
Net change in fund balance	(84,231)	46,489	130,720	(21,710)
Fund balance				
Beginning of year	84,231	44,910	(39,321)	66,620
End of year	\$ -	\$ 91,399	\$ 91,399	\$ 44,910

Justice Court Bail	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 5,000,000	\$ 6,018,518	\$ 1,018,518	\$ 4,768,288
Interest	3,529	(3,364)	(6,893)	68,936
Total revenues	5,003,529	6,015,154	1,011,625	4,837,224
Expenditures				
Services and supplies	8,038,200	5,001,055	(3,037,145)	4,641,044
Other financing uses				
Transfers to other funds	928,385	928,385	-	-
Total expenditures and other financing uses	8,966,585	5,929,440	(3,037,145)	4,641,044
Net change in fund balance	(3,963,056)	85,714	4,048,770	196,180
Fund balance				
Beginning of year	3,963,056	2,712,834	(1,250,222)	2,516,654
End of year	\$ -	\$ 2,798,548	\$ 2,798,548	\$ 2,712,834

Southern Nevada Area Communications Council	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 5,530	\$ 9,681	\$ 4,151	\$ 51,863
Other	2,221,424	2,171,491	(49,933)	1,972,863
Total revenues	2,226,954	2,181,172	(45,782)	2,024,726
Expenditures				
Salaries and wages	272,473	284,938	12,465	276,146
Employee benefits	142,513	149,075	6,562	141,086
Services and supplies	1,590,746	1,518,699	(72,047)	632,552
Capital outlay	1,902,304	-	(1,902,304)	9,450
Principal	425,005	425,004	(1)	409,062
Interest	157,578	157,577	(1)	173,520
Total expenditures	4,490,619	2,535,293	(1,955,326)	1,641,816
Net change in fund balance	(2,263,665)	(354,121)	1,909,544	382,910
Fund balance				
Beginning of year	2,263,665	2,736,873	473,208	2,353,963
End of year	\$ -	\$ 2,382,752	\$ 2,382,752	\$ 2,736,873

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Court Collection Fees	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 1,818,000	\$ 2,621,242	\$ 803,242	\$ 2,314,996
Interest	9,968	3,375	(6,593)	121,205
Other	342,000	160,644	(181,356)	298,251
Total revenues	2,169,968	2,785,261	615,293	2,734,452
Expenditures				
Salaries and wages	877,309	851,098	(26,211)	773,813
Employee benefits	370,054	361,158	(8,896)	376,020
Services and supplies	7,047,924	994,909	(6,053,015)	470,141
Total expenditures	8,295,287	2,207,165	(6,088,122)	1,619,974
Net change in fund balance	(6,125,319)	578,096	6,703,415	1,114,478
Fund balance				
Beginning of year	6,125,319	6,819,364	694,045	5,704,886
End of year	\$ -	\$ 7,397,460	\$ 7,397,460	\$ 6,819,364

In-Transit *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 134,463	\$ 570,914	\$ 436,451	\$ 530,325
Other	-	21,209	21,209	12,718
Total revenues	134,463	592,123	457,660	543,043
Expenditures				
Services and supplies	134,516	85,293	(49,223)	-
Other financing uses				
Transfers to other funds	5,287,240	5,287,240	-	-
Total expenditures and other financing uses	5,421,756	5,372,533	(49,223)	-
Net change in fund balance	(5,287,293)	(4,780,410)	506,883	543,043
Fund balance				
Beginning of year	5,287,293	6,561,410	1,274,117	6,018,367
End of year	\$ -	\$ 1,781,000	\$ 1,781,000	\$ 6,561,410

District Court Special Filing Fees	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 6,560,000	\$ 6,902,541	\$ 342,541	\$ 6,913,547
Interest	6,828	(946)	(7,774)	94,029
Other	-	231	231	262
Total revenues	6,566,828	6,901,826	334,998	7,007,838
Expenditures				
Salaries and wages	3,758,839	3,634,804	(124,035)	3,292,066
Employee benefits	2,059,487	1,845,192	(214,295)	1,714,843
Services and supplies	3,879,440	900,236	(2,979,204)	1,247,089
Capital outlay	216,091	28,228	(187,863)	121,022
Total expenditures	9,913,857	6,408,460	(3,505,397)	6,375,020
Net change in fund balance	(3,347,029)	493,366	3,840,395	632,818
Fund balance				
Beginning of year	4,300,482	4,896,610	596,128	4,263,792
End of year	\$ 953,453	\$ 5,389,976	\$ 4,436,523	\$ 4,896,610

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Justice Court Special Filing Fees	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Charges for services	\$ 1,337,785	\$ 91,809	\$ (1,245,976)	\$ 867,220
Interest	3,102	2,734	(368)	42,405
Total revenues	<u>1,340,887</u>	<u>94,543</u>	<u>(1,246,344)</u>	<u>909,625</u>
Expenditures				
Salaries and wages	364,246	352,629	(11,617)	316,218
Employee benefits	209,246	201,077	(8,169)	158,539
Services and supplies	3,530,379	246,026	(3,284,353)	287,137
Total expenditures	<u>4,103,871</u>	<u>799,732</u>	<u>(3,304,139)</u>	<u>761,894</u>
Net change in fund balance	<u>(2,762,984)</u>	<u>(705,189)</u>	<u>2,057,795</u>	<u>147,731</u>
Fund balance				
Beginning of year	<u>2,762,984</u>	<u>2,263,687</u>	<u>(499,297)</u>	<u>2,115,956</u>
End of year	<u>\$ -</u>	<u>\$ 1,558,498</u>	<u>\$ 1,558,498</u>	<u>\$ 2,263,687</u>

Crime Sales Tax Distribution	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 9,993,472	\$ 9,993,472	\$ -	\$ -
Interest	-	(1,304)	(1,304)	-
Total revenues	<u>9,993,472</u>	<u>9,992,168</u>	<u>(1,304)</u>	<u>-</u>
Expenditures				
Services and supplies	2,099,698	2,099,698	-	-
Other financing uses				
Transfers to other funds	7,892,470	7,892,470	-	-
Total expenditures and other financing uses	<u>9,992,168</u>	<u>9,992,168</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,304</u>	<u>-</u>	<u>(1,304)</u>	<u>-</u>
Fund balance				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ 1,304</u>	<u>\$ -</u>	<u>\$ (1,304)</u>	<u>\$ -</u>

LVMPPD Crime Prevention Act Sales Tax	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Interest	\$ 2,000	\$ (4,619)	\$ (6,619)	\$ -
Other financing sources				
Transfers from other funds	7,788,691	7,892,470	103,779	-
Total revenues and other financing sources	<u>7,790,691</u>	<u>7,887,851</u>	<u>97,160</u>	<u>-</u>
Expenditures				
Salaries and wages	4,775,735	268,423	(4,507,312)	-
Employee benefits	3,014,956	140,157	(2,874,799)	-
Total expenditures	<u>7,790,691</u>	<u>408,580</u>	<u>(7,382,111)</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>7,479,271</u>	<u>7,479,271</u>	<u>-</u>
Fund balance				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 7,479,271</u>	<u>\$ 7,479,271</u>	<u>\$ -</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Post-Employment Benefits Reserve *	Final Budget	2017 Actual	Variance	2016 Actual
Interest	\$ -	\$ (106,600)	\$ (106,600)	\$ -
Other financing sources				
Transfers from other funds	98,500,000	111,527,349	13,027,349	-
Total revenues and other financing sources	98,500,000	111,420,749	12,920,749	-
Fund balance				
Beginning of year	-	-	-	-
End of year	\$ 98,500,000	\$ 111,420,749	\$ 12,920,749	\$ -

Clark County Fire Service District *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 64,051,256	\$ 65,060,045	\$ 1,008,789	\$ 62,928,179
Intergovernmental revenue	49,968,126	50,853,798	885,672	48,685,730
Other	-	10,599	10,599	-
Total revenues	114,019,382	115,924,442	1,905,060	111,613,909
Other financing uses				
Transfers to other funds	114,239,445	114,239,445	-	111,712,000
Net change in fund balance	(220,063)	1,684,997	1,905,060	(98,091)
Fund balance				
Beginning of year	23,019,429	23,194,456	175,027	23,292,547
End of year	\$ 22,799,366	\$ 24,879,453	\$ 2,080,087	\$ 23,194,456

Bunkerville Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 4,390	\$ 4,292	\$ (98)	\$ 4,327
Intergovernmental revenue	573,313	569,596	(3,717)	556,979
Total revenues	577,703	573,888	(3,815)	561,306
Other financing uses				
Transfers to other funds	579,000	574,601	(4,399)	574,285
Net change in fund balance	(1,297)	(713)	584	(12,979)
Fund balance				
Beginning of year	102,783	97,155	(5,628)	110,134
End of year	\$ 101,486	\$ 96,442	\$ (5,044)	\$ 97,155



Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Enterprise Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 12,433,518	\$ 12,766,461	\$ 332,943	\$ 12,208,039
Licenses and permits	705,000	681,350	(23,650)	684,325
Intergovernmental revenue	4,546,428	4,907,730	361,302	4,568,448
Total revenues	17,684,946	18,355,541	670,595	17,460,812
Other financing uses				
Transfers to other funds	17,510,000	17,510,000	-	16,480,000
Net change in fund balance	174,946	845,541	670,595	980,812
Fund balance				
Beginning of year	5,817,397	6,326,244	508,847	5,345,432
End of year	\$ 5,992,343	\$ 7,171,785	\$ 1,179,442	\$ 6,326,244

Indian Springs Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 1,825	\$ 1,805	\$ (20)	\$ 1,898
Licenses and permits	5,000	2,640	(2,360)	2,519
Total revenues	6,825	4,445	(2,380)	4,417
Other financing uses				
Transfers to other funds	6,825	4,493	(2,332)	4,414
Net change in fund balance	-	(48)	(48)	3
Fund balance				
Beginning of year	-	97	97	94
End of year	\$ -	\$ 49	\$ 49	\$ 97

Laughlin Town	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 2,668,084	\$ 2,634,005	\$ (34,079)	\$ 2,599,650
Licenses and permits	1,160,000	1,038,990	(121,010)	1,081,390
Intergovernmental revenue	7,415,086	7,560,682	145,596	7,257,244
Charges for services	-	-	-	110
Interest	5,200	(7,377)	(12,577)	106,450
Other	-	21,920	21,920	2,081
Total revenues	11,248,370	11,248,220	(150)	11,046,925
Expenditures				
Salaries and wages	5,280,017	5,666,310	386,293	5,426,092
Employee benefits	2,585,845	2,356,146	(229,699)	2,375,373
Services and supplies	5,549,472	938,666	(4,610,806)	846,422
Total expenditures	13,415,334	8,961,122	(4,454,212)	8,647,887
Other financing uses				
Transfers to other funds	2,668,000	2,668,000	-	2,762,000
Total expenditures and other financing uses	16,083,334	11,629,122	(4,454,212)	11,409,887
Net change in fund balance	(4,834,964)	(380,902)	4,454,062	(362,962)
Fund balance				
Beginning of year	7,316,925	7,163,281	(153,644)	7,526,243
End of year	\$ 2,481,961	\$ 6,782,379	\$ 4,300,418	\$ 7,163,281

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Moapa Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 44,207	\$ 40,656	\$ (3,551)	\$ 40,588
Licenses and permits	4,100	6,631	2,531	8,698
Total revenues	48,307	47,287	(1,020)	49,286
Expenditures				
Salaries and wages	21,000	19,498	(1,502)	14,133
Employee benefits	557	497	(60)	360
Services and supplies	8,708	1,085	(7,623)	2,275
Total expenditures	30,265	21,080	(9,185)	16,768
Other financing uses				
Transfers to other funds	18,042	18,042	-	45,440
Total expenditures and other financing uses	48,307	39,122	(9,185)	62,208
Net change in fund balance	-	8,165	8,165	(12,922)
Fund balance				
Beginning of year	-	1,100	1,100	14,022
End of year	\$ -	\$ 9,265	\$ 9,265	\$ 1,100

Moapa Valley Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 26,930	\$ 26,863	\$ (67)	\$ 30,117
Intergovernmental revenue	794,540	781,507	(13,033)	766,568
Total revenues	821,470	808,370	(13,100)	796,685
Other financing uses				
Transfers to other funds	825,000	825,000	-	792,575
Net change in fund balance	(3,530)	(16,630)	(13,100)	4,110
Fund balance				
Beginning of year	200,166	199,346	(820)	195,236
End of year	\$ 196,636	\$ 182,716	\$ (13,920)	\$ 199,346

Moapa Valley Fire District	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Intergovernmental revenue	\$ 867,754	\$ 862,096	\$ (5,658)	\$ 840,465
Interest	4,656	(1,740)	(6,396)	96,260
Other	-	3,416	3,416	41,197
Total revenues	872,410	863,772	(8,638)	977,922
Expenditures				
Salaries and wages	110,000	81,327	(28,673)	80,640
Employee benefits	42,000	23,695	(18,305)	7,554
Services and supplies	1,994,000	296,616	(1,697,384)	255,769
Capital outlay	1,800,700	355,636	(1,445,064)	278,558
Total expenditures	3,946,700	757,274	(3,189,426)	622,521
Net change in fund balance	(3,074,290)	106,498	3,180,788	355,401
Fund balance				
Beginning of year	5,036,854	4,930,619	(106,235)	4,575,218
End of year	\$ 1,962,564	\$ 5,037,117	\$ 3,074,553	\$ 4,930,619

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Mt. Charleston Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 7,184	\$ 6,992	\$ (192)	\$ 7,546
Licenses and permits	1,900	2,400	500	2,940
Total revenues	9,084	9,392	308	10,486
Other financing uses				
Transfers to other funds	10,269	10,269	-	8,549
Net change in fund balance	(1,185)	(877)	308	1,937
Fund balance				
Beginning of year	1,185	2,142	957	205
End of year	\$ -	\$ 1,265	\$ 1,265	\$ 2,142

Mt. Charleston Fire District	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 319,250	\$ 310,785	\$ (8,465)	\$ 335,225
Intergovernmental revenue	165,365	174,108	8,743	190,535
Charges for services	-	13,302	13,302	-
Interest	955	1,908	953	21,065
Other	-	78,653	78,653	586,629
Total revenues	485,570	578,756	93,186	1,133,454
Other financing sources				
Transfers from other funds	725,000	725,000	-	700,000
Total revenues and other financing sources	1,210,570	1,303,756	93,186	1,833,454
Expenditures				
Salaries and wages	545,249	583,691	38,442	517,879
Employee benefits	352,517	300,013	(52,504)	212,213
Services and supplies	350,000	230,925	(119,075)	150,284
Capital outlay	460,000	12,564	(447,436)	-
Total expenditures	1,707,766	1,127,193	(580,573)	880,376
Net change in fund balance	(497,196)	176,563	673,759	953,078
Fund balance				
Beginning of year	784,476	1,201,283	416,807	248,205
End of year	\$ 287,280	\$ 1,377,846	\$ 1,090,566	\$ 1,201,283

Paradise Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 23,264,374	\$ 23,569,308	\$ 304,934	\$ 23,079,561
Licenses and permits	7,442,025	6,824,530	(617,495)	7,079,247
Intergovernmental revenue	72,993,335	73,543,532	550,197	71,040,565
Total revenues	103,699,734	103,937,370	237,636	101,199,373
Other financing uses				
Transfers to other funds	104,000,000	104,000,000	-	99,735,000
Net change in fund balance	(300,266)	(62,630)	237,636	1,464,373
Fund balance				
Beginning of year	26,320,557	25,771,004	(549,553)	24,306,631
End of year	\$ 26,020,291	\$ 25,708,374	\$ (311,917)	\$ 25,771,004

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Searchlight Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 5,894	\$ 5,787	\$ (107)	\$ 5,682
Licenses and permits	20,800	18,180	(2,620)	15,150
Intergovernmental revenue	403,585	394,623	(8,962)	388,027
Total revenues	430,279	418,590	(11,689)	408,859
Other financing uses				
Transfers to other funds	488,690	418,453	(70,237)	407,050
Net change in fund balance	(58,411)	137	58,548	1,809
Fund balance				
Beginning of year	58,411	66,153	7,742	64,344
End of year	\$ -	\$ 66,290	\$ 66,290	\$ 66,153

Spring Valley Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 10,251,034	\$ 10,565,091	\$ 314,057	\$ 9,991,782
Licenses and permits	220,000	235,040	15,040	222,545
Intergovernmental revenue	21,730,810	22,834,799	1,103,989	21,549,592
Total revenues	32,201,844	33,634,930	1,433,086	31,763,919
Other financing uses				
Transfers to other funds	32,000,000	32,000,000	-	30,350,000
Net change in fund balance	201,844	1,634,930	1,433,086	1,413,919
Fund balance				
Beginning of year	11,694,571	12,046,657	352,086	10,632,738
End of year	\$ 11,896,415	\$ 13,681,587	\$ 1,785,172	\$ 12,046,657

Summerlin Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 3,819,918	\$ 4,023,975	\$ 204,057	\$ 3,717,280
Licenses and permits	392,000	295,050	(96,950)	391,890
Intergovernmental revenue	157,233	163,856	6,623	154,558
Total revenues	4,369,151	4,482,881	113,730	4,263,728
Other financing uses				
Transfers to other funds	4,300,000	4,300,000	-	4,100,000
Net change in fund balance	69,151	182,881	113,730	163,728
Fund balance				
Beginning of year	1,702,334	1,815,512	113,178	1,651,784
End of year	\$ 1,771,485	\$ 1,998,393	\$ 226,908	\$ 1,815,512

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Sunrise Manor Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 4,123,267	\$ 4,243,148	\$ 119,881	\$ 4,179,755
Licenses and permits	1,000,000	844,221	(155,779)	950,594
Intergovernmental revenue	10,672,258	11,259,084	586,826	10,568,398
Total revenues	15,795,525	16,346,453	550,928	15,698,747
Other financing uses				
Transfers to other funds	16,000,000	16,000,000	-	15,100,000
Net change in fund balance	(204,475)	346,453	550,928	598,747
Fund balance				
Beginning of year	5,502,660	5,623,443	120,783	5,024,696
End of year	\$ 5,298,185	\$ 5,969,896	\$ 671,711	\$ 5,623,443

Whitney Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 1,093,882	\$ 1,082,497	\$ (11,385)	\$ 1,060,982
Licenses and permits	57,700	47,618	(10,082)	57,750
Intergovernmental revenue	879,339	941,164	61,825	876,315
Total revenues	2,030,921	2,071,279	40,358	1,995,047
Other financing uses				
Transfers to other funds	2,100,000	2,100,000	-	1,950,000
Net change in fund balance	(69,079)	(28,721)	40,358	45,047
Fund balance				
Beginning of year	401,001	402,736	1,735	357,689
End of year	\$ 331,922	\$ 374,015	\$ 42,093	\$ 402,736

Winchester Town *	Final Budget	2017 Actual	Variance	2016 Actual
Revenues				
Taxes	\$ 2,336,125	\$ 2,840,762	\$ 504,637	\$ 2,994,679
Licenses and permits	583,000	486,766	(96,234)	515,719
Intergovernmental revenue	13,743,952	13,551,809	(192,143)	13,232,675
Total revenues	16,663,077	16,879,337	216,260	16,743,073
Other financing uses				
Transfers to other funds	16,400,000	16,400,000	-	16,600,000
Net change in fund balance	263,077	479,337	216,260	143,073
Fund balance				
Beginning of year	4,241,928	4,695,818	453,890	4,552,745
End of year	\$ 4,505,005	\$ 5,175,155	\$ 670,150	\$ 4,695,818